

Senate Bill 867

The “Diesel” remark will automatically be enabled in the “Title Additional Info TTL008” screen for diesel-powered vehicles.

Title Additional Info TTL008

Check if applicable:

<input checked="" type="checkbox"/> Charge Title Fee	<input type="checkbox"/> Special Examination Needed	<input checked="" type="checkbox"/> Diesel
<input checked="" type="checkbox"/> Charge Title TERP Fee	<input type="checkbox"/> Mail-In Transaction	<input type="checkbox"/> Flood Damage
<input type="checkbox"/> Charge Registration Transfer Fee	<input type="checkbox"/> Charge Add'l Token Trailer Fee	<input type="checkbox"/> Reconstructed
<input type="checkbox"/> Charge Transfer Penalty	<input type="checkbox"/> Verified Heavy Vehicle Use Tax	<input type="checkbox"/> Add'l Evidence Surrendered
<input type="checkbox"/> Charge Regis Emission Fee	<input type="checkbox"/> VIN Certification Waived	<input type="checkbox"/> Government Owned
<input type="checkbox"/> Survivorship Rights	<input type="checkbox"/> DOT Proof Required	<input type="checkbox"/> Exempt
<input type="checkbox"/> New Plates Desired		

Select rebuilt salvage choice:

<input checked="" type="radio"/> Not Rebuilt	<input type="radio"/> Rebuilt Salvage - Loss Unknown
<input type="radio"/> Rebuilt Salvage - 75-94% Loss	<input type="radio"/> Rebuilt Salvage - 95% Plus Loss
<input type="radio"/> Rebuilt Salvage - Issued By	State/Country: <input type="text"/>

Select privacy act option:

☐ None
☐ Individual
☐ Commercial
☒ Both

Enter if apprehended:

Apprehended Funds County No:

Select tire type:

☒ Pneumatic
☐ Solid

Enter Cancel Help

Recreational vehicles exempt from the sales tax emissions surcharge are those:

- Diesel powered;
- 14,000 pounds; and
- Not held or used for the production of income.

If the vehicle meets the above requirements, deselect the “Charge Sales Tax Emission Fee” from the “Sales tax TTL012”.

Sales tax TTL012

Categories

SALES/USE

Enter date applicable to sales tax category:

///

Sales tax info:

Sales Price (less \$ rebate):

Trade-In:

Tax Paid Other State:

Penalty Percent:

Trade-in info:

Year/Make:

VIN:

☐ Additional Trade-In(s)

Exempt Reasons

Enter tax permit number:

☒ Charge Sales Tax Emission Fee

Enter Cancel Help

1 AN ACT

2 relating to the application of the motor vehicle sales tax
3 emissions reduction surcharge on certain recreational vehicles.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 152.0215, Tax Code, is amended by
6 amending Subsection (a) and adding Subsection (a-1) to read as
7 follows:

8 (a) Except as provided by Subsection (a-1), a [A] surcharge
9 is imposed on every retail sale, lease, or use of every on-road
10 diesel motor vehicle that is over 14,000 pounds and that is sold,
11 leased, or used in this state. The amount of the surcharge for a
12 vehicle of a model year 1996 or earlier is 2.5 percent of the total
13 consideration and for a vehicle of a model year 1997 or later, one
14 percent of the total consideration.

15 (a-1) The surcharge does not apply to a recreational
16 vehicle, as that term is defined by Section 522.004(b),
17 Transportation Code, that is not held or used for the production of
18 income.

19 SECTION 2. This Act applies only to taxes imposed on or
20 after the effective date of this Act. Taxes imposed before the
21 effective date of this Act are governed by the law in effect on the
22 date the taxes are imposed, and that law is continued in effect for
23 that purpose.

24 SECTION 3. This Act takes effect September 1, 2005.

David B. Swisher
President of the Senate

Jim Caddell
Speaker of the House

I hereby certify that S.B. No. 867 passed the Senate on April 26, 2005, by the following vote: Yeas 27, Nays 0.

Latoya Spaul
Secretary of the Senate

I hereby certify that S.B. No. 867 passed the House on May 25, 2005, by a non-record vote.

Robert Haney
Chief Clerk of the House

Approved:

17 JUNE '05
Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
2:10 PM O'CLOCK

Roger Williams
Secretary of State